

Supplementary Accounting Principles and Standards Regulation

Salaries and Benefits

The [Supplementary Accounting Principles and Standards Regulation](#) (Alberta Regulation 313/2000), specifies that the annual financial statements of a municipality must contain notes that set out the salaries and benefits received by the:

- Councillors
- Chief Administrative Officer; and
- Designated Officers.

In addition, the notes must disclose the salary and benefits for:

- each councillor separately through the use of a unique identifier, such as the councillor's name or the division or ward the councillor is elected in;
- the chief administrative officer separately; and
- the designated officers as a total figure and must indicate the number of positions included in the total.

Section 2 of the regulation states that the notes respecting salaries must include base pay, bonuses, overtime, lump sum payments, honoraria, and any other direct cash remuneration.

Additional information with respect to the [Supplementary Accounting Principles and Standards Regulation](#) (Alberta Regulation 313/2000) can be found on the Kings Printer.

Who are the Designated Officers?

Prior versions of the [Municipal Government Act](#) (MGA) included mandatory requirements for designated officers, however many of these requirements were removed as a result of the Government's recent red tape reduction efforts.

Municipalities may (or may not) be aware of legacy bylaws where designated officers were appointed. Examples of legacy positions include:

- Municipal Auditor
- Development Officer
- Subdivision Officer
- Peace Officer
- Assessment Review Board Clerk

Although the Chief Administrative Officer can delegate a number of these responsibilities, best practices would suggest that a policy or other formal means of delegating the authority, such as a bylaw, be considered when designating or delegating these responsibilities.

At a minimum, [MGA](#) section 284.2(1) specifies that a municipality must appoint a person having the qualifications set out in the regulations to the position of designated officer to carry out the functions, duties and powers of a municipal assessor.

The position of municipal assessor as a designated officer is the only remaining required designated officer. The [MGA](#) section 210 (1) states that designated officers are established by bylaw.

For More information

For more information on the appointment of designated officers within your municipality please contact Municipal Affairs toll free at 310-0000 then 780-427-2225 or via email at ma.advisory@gov.ab.ca.

For more information on the reporting requirements and salary disclosure as it pertains to the submission of your annual financial reporting, please email ma.updates@gov.ab.ca.